2016 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2017/2152(DEC) - 23/03/2018 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Bart STAES (Greens/EFA, BE) on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2016.

The committee called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the agency's budget for the financial year 2016.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2016 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Agency's accounts.

They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies:

- **Agency's financial statements**: Members stated that the final budget of the Agency for the financial year 2016 was EUR 16 673 153.98, representing a decrease of 1.06 % compared to 2015.
- **Budget and financial management**: budget monitoring efforts during the financial year 2016 resulted in a **budget implementation rate of 96.31 %,** representing a decrease of 1.22 % compared to the previous year (97.53 %). The Agency rapidly heeded to the Court's advice regarding ICT and consultancy framework contracts as an area to improve in the discharge for 2016.
- **Commitments and carryovers**: the level of committed appropriations carried over to 2017 was high for administrative expenditure at EUR 417 279, i.e. 30 % (2015: EUR 364 740, i.e. 26 %). Those carry-overs mainly concern IT services which had not been fully delivered or invoiced by the end of the year. Members proposed that the Agency should consider introducing differentiated budget appropriations to better reflect the multi-annual nature of operations and unavoidable delays between the signature of contracts, deliveries and payments.

Members also made a series of observations regarding transfers, internal controls and audits, the prevention and management of conflicts of interests, procurement and staff policy.

They strongly regretted the fact that the Agency has yet to implement internal rules on whistleblowing and expressed the need to establish an independent disclosure, advice and referral body with sufficient budgetary resources, in order to help whistleblowers use the right channels to disclose their information on possible irregularities affecting the financial interests of the Union.

Lastly, Members recalled the on-going work packages on supporting medium, small and micro enterprises (MSEs), with MSE-specific tools and guidelines to address knowledge gaps and facilitate better occupational safety and health compliance.